

AO 257 (Rev. 6/78)

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**
 BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT  
☐ SUPERSEDING
**OFFENSE CHARGED**
 26 U.S.C. § 7201 - Tax Evasion  
 (3 counts)
**E-filing**
☐ Petty  
☐ Minor  
☐ Misdemeanor  
☒ Felony
**PENALTY:**
 26 U.S.C. § 7201 - 5 years prison, \$250,000 fine, 3 year  
 Supervised Release, \$100 assessment
**PROCEEDING**

Name of Complainant Agency, or Person (&amp; Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State  
 Court, give name of court

☐ this person/proceeding is transferred from another  
 district per (circle one) FRCrP 20, 21 or 40. Show  
 District

☐ this is a reprosecution of  
 charges previously dismissed  
 which were dismissed on  
 motion of:

☐ U.S. Att'y ☐ Defense

☐ this prosecution relates to a  
 pending case involving this same  
 defendant

☐ prior proceedings or appearance(s)  
 before U.S. Magistrate regarding  
 this defendant were recorded under
SHOW  
DOCKET NO.MAGISTRATE  
CASE NO.

Name and Office of Person

 Furnishing Information on JOSEPH P. RUSSONIELLO  
 THIS FORM

☒ U.S. Att'y ☐ Other U.S. Agency

 Name of Asst. U.S. Att'y  
 (if assigned)

CYNTHIA STIER, AUSA, TAX DIV.

 Name of District Court, and/or Judge/Magistrate Location  
 NORTHERN DISTRICT OF CALIFORNIA  
 OAKLAND
**OCT - 8 2009****DEFENDANT - U.S.**

RANNI K. HILLYER

DISTRICT COURT NUMBER

**CR09-00982PJH**
 RICHARD W. WIEKING  
 CLERK, U.S. DISTRICT COURT  
 NORTHERN DISTRICT OF CALIFORNIA  
 OAKLAND
**DEFENDANT****IS NOT IN CUSTODY**

- 1) ☐ Has not been arrested, pending outcome this proceeding.  
 If not detained give date any prior summons  
 was served on above charges
- 2) ☐ Is a Fugitive
- 3) ☐ Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

**IS IN CUSTODY**

- 4) ☐ On this charge
- 5) ☐ On another conviction
- 6) ☐ Awaiting trial on other charges } ☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of institution

 Has detainer been filed? ☐ Yes ☐ No } If "Yes"  
 give date filed
**DATE OF  
ARREST**

Month/Day/Year

Or... if Arresting Agency &amp; Warrant were not

**DATE TRANSFERRED  
TO U.S. CUSTODY**

Month/Day/Year

☐ This report amends AO 257 previously submitted
**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**
☒ SUMMONS ☐ NO PROCESS\*
☐ WARRANT

Bail Amount: \_\_\_\_\_

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address: \_\_\_\_\_

 \*Where defendant previously apprehended on complaint, no new summons  
 or warrant needed, since Magistrate has scheduled arraignment

Date/Time: \_\_\_\_\_

Before Judge: \_\_\_\_\_

# United States District Court

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

VENUE: OAKLAND

**CR09-00982**

**PJH**

UNITED STATES OF AMERICA,

V.

**E-filing**

**FILED**

**OCT - 8 2009**

RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND

RANNI K. HILLYER,

DEFENDANT(S).

## INDICTMENT

26 U.S.C. § 7201 - Tax Evasion (3 counts)

A true bill.

*Walter Bradley*

Foreman

Filed in open court this \_\_\_\_\_ day of \_\_\_\_\_

Clerk

~~Bill~~ *Case Summary*

*[Signature]*

*10/8/09*

JOSEPH RUSSONIELLO (CSBN 44332)  
United States Attorney

E-filing

**FILED**

OCT - 8 2009

RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND

UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

**PJH**

**CR09-00982**

UNITED STATES OF AMERICA,

Plaintiff,

v.

RANNI K. HILLYER,

Defendant.

VIOLATIONS: 26 U.S.C. § 7201-  
Tax Evasion (Three Counts)

OAKLAND VENUE

I N D I C T M E N T

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7201- Attempt to Evade or Defeat Tax for 2002 tax year)

On or about the 17<sup>th</sup> day of October, 2003, in the Northern District of California, RANNI K. HILLYER, then a resident of Pleasanton, California, who during the calendar 2002, was married, did willfully attempt to evade and defeat a large part of the income tax due and owing by her and her spouse to the United States of America for the calendar year 2002, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent joint U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, which was filed with the Internal Revenue Service. In that return, it was stated that their joint taxable income for the calendar year 2002 was the sum of \$116,085 and that the amount of tax due and owing thereon was the sum of \$37,607. In fact, as she then and there knew, their

1 taxable income for the calendar year was substantially in excess of the amount stated on the  
2 return, and, upon the additional taxable income, additional tax was due and owing to the United  
3 States of America.

4 In violation of Title 26, United States Code, Section 7201.

5 COUNT TWO: (26 U.S.C. § 7201- Attempt to Evade or Defeat Tax for 2003 tax year)

6 On or about the 22<sup>nd</sup> day of September, 2004, in the Northern District of California,  
7 RANNI K. HILLYER, then a resident of Pleasanton, California, who during the calendar 2003,  
8 was married, did willfully attempt to evade and defeat a large part of the income tax due and  
9 owing by her and her spouse to the United States of America for the calendar year 2003, by  
10 preparing and causing to be prepared, and by signing and causing to be signed, a false and  
11 fraudulent joint U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her  
12 spouse, which was filed with the Internal Revenue Service. In that return, it was stated that their  
13 joint taxable income for the calendar year 2003 was the sum of \$166,466 and that the amount of  
14 tax due and owing thereon was the sum of \$39,641. In fact, as she then and there knew, their  
15 taxable income for the calendar year was substantially in excess of the amount stated on the  
16 return, and, upon the additional taxable income, additional tax was due and owing to the United  
17 States of America.

18 In violation of Title 26, United States Code, Section 7201.

19 COUNT THREE: (26 U.S.C. § 7201- Attempt to Evade or Defeat Tax for 2004 tax year)

20 On or about the 17<sup>th</sup> day of October, 2005, in the Northern District of  
21 California, RANNI K. HILLYER, then a resident of Pleasanton, California, who during the  
22 calendar 2004, was married, did willfully attempt to evade and defeat a large part of the income  
23 tax due and owing by her to the United States of America for the calendar year 2004, by  
24 preparing and causing to be prepared, and by signing and causing to be signed, a false and  
25 fraudulent U.S. Individual Income Tax Return, Form 1040, as married filing separately, which  
26 was filed with the Internal Revenue Service. In that return, it was stated that her taxable income  
27 for the calendar year 2004 was the sum of \$58,635 and that the amount of tax due and owing  
28 thereon was the sum of \$12,628. In fact, as she then and there knew, her taxable income for the

1 calendar year was substantially in excess of the amount stated on the return, and, upon the  
2 additional taxable income, additional tax was due and owing to the United States of America.

3 In violation of Title 26, United States Code, Section 7201.

4 A TRUE BILL.

5  
6 Dated: October 8, 2009

Walter Bodley  
FOREPERSON

7  
8 JOSEPH P. RUSSONIELLO  
United States Attorney

9  
10 Brian Stretch  
11 Chief, Criminal Division

12  
13 (Approved as to form: Cynthia Stier)  
14 AUSA STIER